

REGISTERED COMPANY NUMBER: 06239250 (England and Wales)
REGISTERED CHARITY NUMBER: 1124647

Report of the Trustees and
Financial Statements
for the Year Ended 31 October 2020
for
The Wiggly Worm Limited

GCSD Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

The Wiggly Worm Limited

**Contents of the Financial Statements
for the Year Ended 31 October 2020**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

The Wiggly Worm Limited
Report of the Trustees
for the Year Ended 31 October 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to advance the education of the public in the subject of cooking and food skills to promote awareness and education into sound nutrition and in doing so, promoting public health.

Activities

- The provision of learning opportunities and training, with the emphasis on the acquisition of practical skills.
- The general promotion of the knowledge of sound nutrition and culinary skills in the community.
- Fundraising and publicity to support the above activities.

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2020

ACHIEVEMENT AND PERFORMANCE

The past 12 months started well for Wiggly with newly created projects being developed and starting to be delivered alongside our flagship projects. Sadly, the Covid-19 pandemic hit the UK just as our calendar of delivery was filling up.

The immediate effect of the restrictions imposed had a dramatic effect on Wiggly. All delivery ceased, staff were furloughed, or working from home to attend to back office duties, the kitchen was cold.

However, we quickly realised the virus and its impact on working was not going to go away any time soon, and we learned to do things differently. Wiggly launched on-line cooking programmes. We quickly learned how to make cook-along videos and upload them to the internet. We adapted to working from home in isolation, and re-connected with our partners through virtual meetings.

Yes, it has been a struggle and there have been numerous knock-on effects that have impacted on operational, financial, and governance activities. It has been stressful to suddenly and swiftly need to 'up-our-game' with computers and technology. It has been demanding for the Wiggly Team to feel cohesive, and to learn new processes with limited support. It has been difficult to do all these things without face-to-face contact with our participants, and we missed them badly.

Nevertheless, new ways of working offer new ways of thinking, and the Covid-19 pandemic super-boosted out creative ideas for new projects with greater reach. As Wiggly began to adjust, we realised we needed to support this national crisis in whatever way we could. We linked with partners and refocused our core work, to meet new needs and develop new projects.

Cook and Eat - November 2019 - March 2020

This was a Lottery funded cooking group workshop, to strengthen participants' confidence in the kitchen, but also to provide a socialising opportunity to build relationships and help alleviate social isolation. It was a 2 hour course which ran twice a week from the Kingfisher Treasure Seekers community kitchen in Gloucester.

An average of 11 participants joined the workshops over the two sessions per week. As different participants engaged from week to week, there were around 16 people involved in the course overall.

Fuel Thursday - Nov 2019 - March 2020

A Lottery funded project in partnership with the Youth Service Team and Cheltenham Trust. This project was in conjunction with an after school social club, run from Whaddon Youth Centre. The Wiggly provided an opportunity for participants to come into the kitchen and help prepare a hot and healthy meal for all children and young people attending the club. Each session offered a place for 5-6 participants in the kitchen / 35-40 meals prepared.

Fuel Tuesday - Nov 2019 - March 2020

In collaboration with Cheltenham Borough Homes with The Conservation Volunteers, Local People Programme. This project was in conjunction with an after school social club, run from the Oasis Centre in Hester's Way. The Wiggly Worm provided an opportunity for participants to come into the kitchen and help prepare a hot and healthy meal for all children and young people attending the club. There were 1-2 participants in the kitchen / 15-20 meals prepared.

Kitchen Challenge January - February 2020

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2020

Funded by the Learning Disabilities Development Board, this was a six week course aimed at participants with learning or physical difficulties, to help improve their cooking skills, develop their social and teamwork ability and also promote independence. This course was run twice a week, once from Staple Hill and again from Thornbury, aimed at 8 participants from the South Gloucestershire region.

Fuel Good - January - March 2020

Funded by the Glos Clinical Commissioning Group, this was a 12-week weight management programme, aimed at people who want to lose weight and lead a healthier lifestyle, but may struggle with traditional diet programmes. Up to 5 participants would attend a 2 hour session per week, with sessions being a mixture of educational discussions and hands on cooking.

Cook and Chat - 25th Feb - 17th March 2020

This was a six week course funded through the local Thriving Communities Grant, aimed at people who have some form of learning disability / mental health challenge. The aim of the course was to give participants basic cooking skills and to educate them about having a healthy diet and promoting independence in the kitchen. Each session was 2 hours long, with 2 separate sessions running per week, one on Tuesdays and the other on Thursdays, both from the Kingfisher Treasure Seekers community kitchen for up to 4 participants.

Family Cooking - March 2020

Gardners Lane and Oakwood Federation commissioned this 6-week course, comprising weekly (two-hour sessions) for groups of 10 people, including practical hands-on-cooking (prep and clean down), with informal, structured discussion about basic nutrition and balanced diet concepts based on the Eatwell Guide; and cooking on a budget. Unfortunately, only one session was carried out due to the outbreak of the COVID-19 pandemic.

Stay at Home Food - April - May 2020

In response to the COVID-19 pandemic and in collaboration with The Long Table, Wiggly teamed with The Long Table to create 5600 frozen healthy ready meals to be delivered to homeless people, NHS staff and people in food poverty.

School Transition Lunches - August 2020

As most schools were closed during the period when Year 6 pupils would have transition days to their chosen secondary schools, Early Help organised transition days over the summer. In collaboration with Early Help, funded through Gloucestershire County Council, Wiggly was tasked with providing a healthy lunch for the children attending these days. This was produced in the Gloucester kitchen and delivered to the sites. 216 meals were produced for x4 sites.

Stay at Home Food - August - September 2020

Working with the Feed Cheltenham initiative and Cheltenham Borough Council, Wiggly produced healthy frozen meals for families struggling with food poverty over the school summer holidays. These were delivered out via food banks and community centres to identified families. 720 meals were produced.

Of Course We Can - February 2020, August 2020 and October 2020

The Wiggly Worm Limited

Report of the Trustees for the Year Ended 31 October 2020

In collaboration with Active Impact, funded through Gloucestershire County Council, this was a four session project, aimed at both young people with or without learning and physical disabilities. The aim of the project was to provide a fun hands on cooking session, that also helped build relationships between participants and promote inclusively. The February course was run face to face from the National Star centre with 5 participants. The August and October courses were both run online, due to the lockdown and social distancing restrictions, with 10 participants.

Holiday Hunger - October 2020

As the usual holiday clubs were cancelled due to social distancing restrictions, Wiggly instead made 60 hot meals each day of the half-term, that were delivered to identified families within the Whaddon area, to help tackle food poverty over the school holiday. In collaboration with the Youth Support Team, funded through the Shaw Trust, Wiggly created 300 meals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Wiggly Worm Limited is a private registered charitable company limited by guarantee, with no share capital governed by its Memorandum and Articles of association. Each member undertakes to pay an amount not exceeding £10.00 towards liabilities in the event of the charity being dissolved.

Governance

The company is managed by the directors who are trustees of the charity.

Management

The day-to-day management of the company is carried out by the Managing Director, who reports to the directors. The company has policies and procedures covering equality, training, health and safety, child protection, safeguarding and other issues.

Risk management

The directors identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The company's policies and procedures include risk assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06239250 (England and Wales)

Registered Charity number

1124647

Registered office

Office 5
Springbank Community Resource Centre
Springbank Way
Cheltenham
Gloucestershire
GL51 0LG

The Wiggly Worm Limited

**Report of the Trustees
for the Year Ended 31 October 2020**

Trustees

R G Moinet Trustee
Ms J Scott Trustee (resigned 31.3.21)
Mrs G Mark Trustee
Ms H Andrews Chair
Mrs M J Steele Trustee
Ms K J Coates Treasurer (resigned 30.3.21)
A J Capon (appointed 31.3.21)

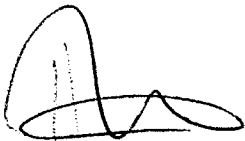
Independent Examiner

GCSD Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

Bankers

Lloyds Bank
Rowcroft
Stroud
Gloucestershire
GL5 3AZ

Approved by order of the board of trustees on 24/07/2021 and signed on its behalf by:



.....
Ms H Andrews - Trustee

**Independent Examiner's Report to the Trustees of
The Wiggly Worm Limited**

Independent examiner's report to the trustees of The Wiggly Worm Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Julian Owens
Institute of Chartered Accountants of England and Wales
GCSD Accountants Limited
Chartered Accountants

Date: 27/7/2021

The Wiggly Worm Limited

**Statement of Financial Activities
for the Year Ended 31 October 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,370	-	16,370	285,477
Charitable activities					
HMRC JRS Grant		562	-	562	-
Other trading activities	2	-	21,874	21,874	68,954
Investment income	3	(151)	-	(151)	1,235
Total		16,781	21,874	38,655	355,666
EXPENDITURE ON					
Raising funds		761	9,886	10,647	6,407
Other		48,075	34,371	82,446	73,153
Total		48,836	44,257	93,093	79,560
NET INCOME/(EXPENDITURE)		(32,055)	(22,383)	(54,438)	276,106
RECONCILIATION OF FUNDS					
Total funds brought forward		77,376	277,315	354,691	78,585
TOTAL FUNDS CARRIED FORWARD		45,321	254,932	300,253	354,691

The notes form part of these financial statements

The Wiggly Worm Limited

**Balance Sheet
31 October 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	693	-	693	1,066
CURRENT ASSETS					
Debtors	8	1,914	-	1,914	4,143
Cash at bank		45,872	275,282	321,154	354,901
		<u>47,786</u>	<u>275,282</u>	<u>323,068</u>	<u>359,044</u>
CREDITORS					
Amounts falling due within one year	9	(3,158)	(20,350)	(23,508)	(5,419)
NET CURRENT ASSETS		<u>44,628</u>	<u>254,932</u>	<u>299,560</u>	<u>353,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,321</u>	<u>254,932</u>	<u>300,253</u>	<u>354,691</u>
NET ASSETS		<u>45,321</u>	<u>254,932</u>	<u>300,253</u>	<u>354,691</u>
FUNDS	10				
Unrestricted funds				45,321	77,376
Restricted funds				254,932	277,315
TOTAL FUNDS				<u>300,253</u>	<u>354,691</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

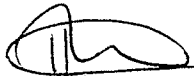
The notes form part of these financial statements

The Wiggly Worm Limited

Balance Sheet - continued
31 October 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24/07/2021 and were signed on its behalf by:



H Andrews - Trustee

The notes form part of these financial statements

The Wiggly Worm Limited

Notes to the Financial Statements for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Food education projects	21,874	68,954

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	(151)	1,235

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	373	656
Deficit on disposal of fixed assets	-	4,342

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year J Scott was paid £28770 in fees for work done.

Trustees' expenses

J Scott was paid £1,083 for expenses incurred.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,577	260,900	285,477
Other trading activities	16,838	52,116	68,954
Investment income	1,235	-	1,235
Total	42,650	313,016	355,666
EXPENDITURE ON			
Raising funds	1,067	5,340	6,407
Other	18,792	54,361	73,153

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	19,859	59,701	79,560
NET INCOME	22,791	253,315	276,106
RECONCILIATION OF FUNDS			
Total funds brought forward	54,585	24,000	78,585
TOTAL FUNDS CARRIED FORWARD	77,376	277,315	354,691

7. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 November 2019 and 31 October 2020	5,735	3,156	8,891
DEPRECIATION			
At 1 November 2019	4,816	3,009	7,825
Charge for year	230	143	373
At 31 October 2020	5,046	3,152	8,198
NET BOOK VALUE			
At 31 October 2020	689	4	693
At 31 October 2019	919	147	1,066

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	1,635	3,096
Prepayments and accrued income	279	1,047
	<u>1,914</u>	<u>4,143</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	499	931
Social security and other taxes	737	639
Other creditors	122	2,049
Deferred income	20,350	-
Accrued expenses	1,800	1,800
	<u>23,508</u>	<u>5,419</u>

10. MOVEMENT IN FUNDS

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	77,376	(32,055)	45,321
Restricted funds			
Restricted funds	277,315	(22,383)	254,932
TOTAL FUNDS	<u>354,691</u>	<u>(54,438)</u>	<u>300,253</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,781	(48,836)	(32,055)
Restricted funds			
Restricted funds	21,874	(44,257)	(22,383)
TOTAL FUNDS	<u>38,655</u>	<u>(93,093)</u>	<u>(54,438)</u>

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	54,585	22,791	77,376
Restricted funds			
Restricted funds	24,000	253,315	277,315
TOTAL FUNDS	<u>78,585</u>	<u>276,106</u>	<u>354,691</u>

The Wiggly Worm Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,650	(19,859)	22,791
Restricted funds			
Restricted funds	313,016	(59,701)	253,315
TOTAL FUNDS	<u>355,666</u>	<u>(79,560)</u>	<u>276,106</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.18 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	54,585	(9,264)	45,321
Restricted funds			
Restricted funds	24,000	230,932	254,932
TOTAL FUNDS	<u>78,585</u>	<u>221,668</u>	<u>300,253</u>

The Wiggly Worm Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2020**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,431	(68,695)	(9,264)
Restricted funds			
Restricted funds	334,890	(103,958)	230,932
TOTAL FUNDS	<u>394,321</u>	<u>(172,653)</u>	<u>221,668</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2020.

12. RESTRICTED FUNDS

Food education project income is restricted to specific projects which promote the objectives and aims of the company. Once a project is completed any remaining funds are transferred from restricted funds to the unrestricted funds as agreed by the donor.

The Wiggly Worm Limited
Detailed Statement of Financial Activities
for the Year Ended 31 October 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,870	268,577
Grants	12,500	16,900
	<u>16,370</u>	<u>285,477</u>
Other trading activities		
Food education projects	21,874	68,954
Investment income		
Deposit account interest	(151)	1,235
Charitable activities		
Grants	562	-
	<u>38,655</u>	<u>355,666</u>
Total incoming resources		
	38,655	355,666
EXPENDITURE		
Other trading activities		
Food purchases	8,828	5,338
Licensing	412	745
Equipment	1,407	324
	<u>10,647</u>	<u>6,407</u>
Support costs		
Management		
Wages	64,738	55,251
Social security	278	680
Pensions	578	781
Rent, rates and water	2,559	3,724
Insurance	1,366	1,380
Light and heat	833	1,364
Telephone	760	659
Carried forward	71,112	63,839

This page does not form part of the statutory financial statements

The Wiggly Worm Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 October 2020**

	2020 £	2019 £
Management		
Brought forward	71,112	63,839
Postage and stationery	1,566	461
Advertising	174	5
Sundries	1,490	(410)
Motor expenses	2,181	1,450
Plant and equipment	230	306
Computer equipment	143	351
Loss on sale of tangible fixed assets	-	4,342
	<u>76,896</u>	<u>70,344</u>
Finance		
Bank charges	85	94
Information technology		
Computer costs	1,327	1,062
Governance costs		
Accountancy	<u>4,138</u>	<u>1,653</u>
Total resources expended	<u>93,093</u>	<u>79,560</u>
Net (expenditure)/income	<u>(54,438)</u>	<u>276,106</u>

This page does not form part of the statutory financial statements